

## School Division Funds

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School Division Operating Fund	\$ 140,771,345
School Nutrition Fund	5,645,825
School Textbook Fund	1,115,796
School Asset Replacement Fund	4,450,286
<u>Regional Governor's School Fund</u>	<u>1,561,050</u>
<b>Total</b>	<b>\$ 153,544,302</b>



**Kettle Run High School  
Warrenton, Virginia**

# School Division Funds

Under the Code of Virginia, local school districts are governed by an independently-elected school board. The Board of Supervisors provides local tax funding in the form of a transfer and sets overall fund appropriations. Funding for the Fauquier County school system is budgeted in five funds: (1) School Operating Fund, (2) School Nutrition Fund, (3) Textbook Fund, (4) Regional Governor's School Fund, and (5) the School Asset Replacement Fund. Debt service expenditures related to School Division financed projects are budgeted within the Debt Service Fund, which is found in the Other Funds section of this document. The School Division Superintendent's proposed budget, as presented to the School Board on January 25, 2018, is displayed in the columns titled, "FY 2019 Request" and "FY 2020 Request." Detailed information on the School Division's FY 2019-2020 Proposed Budget can be found within the School Division's budget document at the Fauquier County Public Schools website [www.fcps1.org](http://www.fcps1.org).

## School Operating Fund

For the FY 2019 Adopted Budget, the School Division's Operating Fund totals \$140,771,345, a \$3.43 million increase over the FY 2018 Adopted Budget, primarily funded through a \$3.17 million increase in the local transfer from the County's General Fund. In addition, the School Division anticipates flat funding from the State as the State budget was not adopted at the time of the County and School Division's budget adoption and a reduction in Federal funding based on the elimination of certain Federal grants. The local support of the FY 2019 School Division's operating budget is projected to fund 65.3% of total expenditures including consolidated services within the General Fund and debt service costs funded in the Debt Service Fund.

For the FY 2020 Projected Budget, the School Division's Operating Fund totals \$142,946,368, primarily funded through a \$2.13 million increase in the local transfer from the County's General Fund. The local support of the FY 2020 School Division's operating budget is projected to fund 65.1% of total expenditures including consolidated services within the General Fund, and debt service costs funded in the Debt Service Fund.

	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>
<b><u>Revenue Summary</u></b>	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Adopted</u></b>	<b><u>Adopted</u></b>	<b><u>Projected</u></b>
Local Revenue	\$ 844,530	\$ 1,553,913	\$ 1,375,500	\$ 1,824,500	\$ 1,824,500
<b>State Revenue</b>					
Sales Tax	\$ 12,132,562	\$ 12,438,130	\$ 12,513,883	\$ 12,691,073	\$ 12,691,073
Basic Aid	22,142,932	21,401,113	21,128,094	20,397,325	20,443,269
Special Education	3,012,984	3,069,547	3,037,117	3,066,065	3,066,065
Retirement	2,671,256	2,706,287	2,978,711	2,842,139	2,842,139
Lottery Funds	911,937	1,299,528	2,257,173	3,065,353	3,065,353
Technology	1,230,115	5,123	-	-	-
<u>Other</u>	<u>3,661,981</u>	<u>3,179,256</u>	<u>3,875,042</u>	<u>3,728,065</u>	<u>3,728,065</u>
<b>Total State Revenue</b>	<b>\$ 45,763,767</b>	<b>\$ 44,098,984</b>	<b>\$ 45,790,020</b>	<b>\$ 45,790,020</b>	<b>\$ 45,835,964</b>
<b>Federal Revenue</b>					
Title I	\$ 794,389	\$ 829,465	\$ 985,529	\$ 839,234	\$ 839,234
Title VI-B	2,353,721	4,174,045	2,293,417	4,483,717	4,483,717
<u>Other</u>	<u>674,984</u>	<u>(1,441,677)</u>	<u>812,634</u>	<u>(1,421,477)</u>	<u>(1,421,477)</u>
<b>Total Fed. Revenue</b>	<b>\$ 3,823,094</b>	<b>\$ 3,561,833</b>	<b>\$ 4,091,580</b>	<b>\$ 3,901,474</b>	<b>\$ 3,901,474</b>
<b>Local Transfer</b>	<b>\$ 81,943,814</b>	<b>\$ 83,901,530</b>	<b>\$ 86,086,173</b>	<b>\$ 89,255,351</b>	<b>\$ 91,384,430</b>
<b>Total Revenue</b>	<b><u>\$ 132,375,205</u></b>	<b><u>\$ 133,116,260</u></b>	<b><u>\$ 137,343,273</u></b>	<b><u>\$ 140,771,345</u></b>	<b><u>\$ 142,946,368</u></b>

## School Division Funds

Adjustments within expenditure types from the School Division's Requested Budget to the County's Adopted Budget is representative of the shift in dollar value and is not representative of final adjustments. The School Board and School Administration will make final adjustments based on the County's Adopted Budget.

	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>
<b><u>Expenditure Summary by Type</u></b>	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Adopted</u></b>	<b><u>Adopted</u></b>	<b><u>Projected</u></b>
Salaries & Benefits	\$115,343,088	\$116,965,147	\$121,227,078	\$123,253,897	\$125,428,920
Operating	13,351,430	12,104,754	12,850,223	13,090,626	13,090,626
Capital Outlay	317,338	465,852	94,728	94,728	94,728
Transfers	3,299,387	3,251,010	3,171,244	4,332,094	4,332,094
<b>Total Expenditures</b>	<b><u>\$132,311,243</u></b>	<b><u>\$132,786,763</u></b>	<b><u>\$137,343,273</u></b>	<b><u>\$140,771,345</u></b>	<b><u>\$142,946,368</u></b>

### **Nutrition Fund**

The School Division's nutrition program provides nutrition to students under the Federal National School Lunch Act and the Child Nutrition Act. The nutrition program is supported by a combination of Federal funding and participants' fees.

	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>
<b><u>Revenue Summary</u></b>	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Adopted</u></b>	<b><u>Adopted</u></b>	<b><u>Projected</u></b>
Local	\$ 2,876,811	\$ 2,965,036	\$ 3,163,052	\$ 3,110,507	\$ 3,209,378
State	69,116	72,433	74,917	85,518	85,518
Federal	1,969,676	2,131,908	2,207,900	2,299,800	2,299,800
Use of Fund Balance	100,000	139,969	50,000	150,000	150,000
<b>Total Revenue</b>	<b><u>\$ 5,015,603</u></b>	<b><u>\$ 5,309,346</u></b>	<b><u>\$ 5,495,869</u></b>	<b><u>\$ 5,645,825</u></b>	<b><u>\$ 5,744,696</u></b>

	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>
<b><u>Expenditure Summary</u></b>	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Adopted</u></b>	<b><u>Adopted</u></b>	<b><u>Projected</u></b>
Salaries & Benefits	\$ 2,645,247	\$ 2,740,325	\$ 2,886,903	\$ 3,042,882	\$ 3,141,753
Operating	2,460,777	2,442,235	2,608,966	2,602,943	2,602,943
Capital Outlay/Reserve	-	-	-	-	-
<b>Total Expenditures</b>	<b><u>\$ 5,106,024</u></b>	<b><u>\$ 5,182,560</u></b>	<b><u>\$ 5,495,869</u></b>	<b><u>\$ 5,645,825</u></b>	<b><u>\$ 5,744,696</u></b>

### **Textbook Fund**

The Textbook Fund provides a mechanism to account for the purchase of student textbooks. The fund is supported by a combination of State funding and a transfer from the School Operating Fund.

	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>
<b><u>Revenue Summary</u></b>	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Adopted</u></b>	<b><u>Adopted</u></b>	<b><u>Projected</u></b>
Local	\$ 9,645	\$ 5,857	\$ -	\$ -	\$ -
State	463,114	498,484	493,217	433,598	434,686
Transfers - School Operating Fund	267,308	267,308	267,308	267,308	267,308
Use of Fund Balance	-	-	421,399	414,890	414,890
<b>Total Revenue</b>	<b><u>\$ 740,067</u></b>	<b><u>\$ 771,649</u></b>	<b><u>\$ 1,181,924</u></b>	<b><u>\$ 1,115,796</u></b>	<b><u>\$ 1,116,884</u></b>

	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>
<b><u>Expenditure Summary</u></b>	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Adopted</u></b>	<b><u>Adopted</u></b>	<b><u>Projected</u></b>
Textbooks	\$ 467,567	\$ 1,163,990	\$ 1,181,924	\$ 1,115,796	\$ 1,116,884
<b>Total Expenditures</b>	<b><u>\$ 467,567</u></b>	<b><u>\$ 1,163,990</u></b>	<b><u>\$ 1,181,924</u></b>	<b><u>\$ 1,115,796</u></b>	<b><u>\$ 1,116,884</u></b>

## School Division Funds

### Regional Governor's School

The Mountain Vista Governor's School is a regional governor's school program funded through collaboration among seven area school districts. Participating students attend programming at regional community college campuses on a part-time basis. Fauquier County's share of funding consists of a transfer from the School Operating Fund.

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
<u>Revenue Summary</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Projected</u>
Local	\$ 827,929	\$ 1,053,916	\$ 1,053,916	\$ 1,053,963	\$ 1,089,463
State	374,600	525,270	517,168	507,087	507,087
Use of Fund Balance	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 1,202,529</b>	<b>\$ 1,579,186</b>	<b>\$ 1,571,084</b>	<b>\$ 1,561,050</b>	<b>\$ 1,596,550</b>

  

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
<u>Expenditure Summary</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Projected</u>
Salaries & Benefits	\$ 994,471	\$ 1,354,870	\$ 1,391,131	\$ 1,426,551	\$ 1,462,051
Operating	149,878	162,222	134,500	134,499	134,499
Capital /Contingencies	-	-	45,453	-	-
<b>Total Expenditures</b>	<b>\$ 1,144,349</b>	<b>\$ 1,517,092</b>	<b>\$ 1,571,084</b>	<b>\$ 1,561,050</b>	<b>\$ 1,596,550</b>

### School Asset Replacement Fund

These funds provide for the financing of major maintenance and systems replacement projects. The School Asset Replacement Fund is largely supported by a transfer from the School Operating Fund.

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
<u>Revenue Summary</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Projected</u>
Local	\$ 106,028	\$ 224,155	\$ 535,500	\$ 535,500	\$ 1,066,540
State	4,326	78,866	-	-	-
Federal	-	14,500	-	-	-
Transfers - School Operating Fund	3,334,987	3,236,507	2,853,936	3,914,786	3,914,786
<b>Total Revenue</b>	<b>\$ 3,445,341</b>	<b>\$ 3,554,028</b>	<b>\$ 3,389,436</b>	<b>\$ 4,450,286</b>	<b>\$ 4,981,326</b>

  

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
<u>Expenditure Summary</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Projected</u>
Instruction	\$ 3,325	\$ 240,691	\$ -	\$ -	\$ -
Health	-	48,425	-	-	-
Technology	545,709	348,809	40,000	200,000	200,000
Transportation	783,823	926,244	920,085	867,280	867,280
Nutrition	-	23,754	-	-	-
District-wide	117,187	188,292	535,500	535,500	535,500
Comprehensive Maintenance Plan	640,297	613,459	720,000	945,000	945,000
Capital Improvements	1,640,207	674,813	1,173,851	1,902,506	2,433,546
<b>Total Expenditures</b>	<b>\$ 3,730,548</b>	<b>\$ 3,064,487</b>	<b>\$ 3,389,436</b>	<b>\$ 4,450,286</b>	<b>\$ 4,981,326</b>